REGISTERED No. K. 107.

KERALA GAZETTE

EXTRAORDINARY

PUBLISHED BY AUTHORITY

Vol. IX] Trivandrum, Wednesday, 4th March 1964 / 14th Phalguna 1885 [No. 41

ELECTION COMMISSION OF INDIA

NOTIFICATION

New Delhi, Dated the 4th March, 1964.

No. 318/64(1).—Whereas the President has by notification published in the Gazette of India, on the 4th March, 1964, called upon the elected members of the Legislative Assembly of each State or, as the case may be, the members of the Electoral College of each Union Territory, specified in column (1) of the table below to elect the number of members specified against that State or Union Territory in column (2) of the said table, to the Council of States.

TABLE

Name of State/Union Territory (1)	*Number of seats to be filled.* (2)
1. Andhra Pradesh	6
2. Assam	2
3. Bihar	8
4. Gujarat	4
5. Jammu & Kashmir	2

TABLE—(*contd.*)

Name of State/Union Territory (1)	*Number of seats to be filled.* (2)
6. Kerala	3
7. Madhya Pradesh	6
8. Madras	6
9. Maharashtra	6
10. Mysore	4
11. Orissa	3
12. Punjab	4
13. Rajasthan	3
14. Uttar Pradesh	11
15. West Bengal	5
16. Delhi	1
17. Himachal Pradesh	1

Now, therefore, in exericse of the powers conferred by sub-section (1) of Section 39 of the Representation of the People Act, 1951, the Election Commission hereby appoints with respect to the said election—

(a) the 11th March, 1964, as the last date for making nominations;

(b) the 13th March, 1964, as the date for the scrutiny of nominations;

(c) the 16th March, 1964, as the last date for the withdrawal of candidatures;

(d) (i) the 25th March, 1964, as the date on which a poll shall, if necessary, be taken in the State of Kerala;

(ii) the 26th March, 1964, as the date on which a poll shall, if necessary, be taken in the other States and Union Territories; and

(e) the 31st March, 1964, as the date before which the election shall be completed.

By order,
(Sd.)
(PRAKASH NARAIN)
Secretary to the Election Commission.

ELECTION COMMISSION, INDIA

New Delhi, Dated the 4th March, 1964.

NOTIFICATION

No. 318/64(2).—In exercise of the powers conferred by section 21 and sub-section (1) of section 22 of the Representation of the People Act, 1951, the Election Commission hereby—

(a) designates, in respect of the biennial election to the Council of States to be held in the States specified in column (1) of the Table below in pursuance of the President's notification published in the Gazette of India on the 4th March, 1964, the officer specified against that State in column (2) to be the Returning Officer, and

(b) appoints, in respect of the said election, the officer specified against that State in column (3) to assist the said Returning Officer.

TABLE

Name of State (1)	*Officer designated as Returning Officer* (2)	*Officer appointed as Assistant Returning Officer* (3)
1. Andhra Pradesh	Secretary, Andhra Preadesh State Legislature	Editor of Debates, Andhra Pradesh State Legislature
2. Assam	Secretary, Assam Legislative Assembly	Assistant Chief Electoral Officer, Assam.
3. Bihar	Secretary, Bihar Legislative Assembly	Deputy Secretary, Bihar Legislative Assembly
4. Gujarat	Secretary, Gujarat Legislature Secretariat.	Under Secretary, Gujarat Legislature Secretariat
5. Jammu & Kashmir	Secretary, Legislative, Assembly.	Deputy Secretary, Legislative Assembly.
6. Kerala	Secretary, Kerala Legislative Assembly	Deputy Secretary, Kerala Legislative Assembly.
7. Madhya Pradesh	Secretary, Madhya Pradesh Vidhan Sabha	Deputy Secretary, Madhya Pradesh Vidhan Sabha.
8. Madras	Secretary, Legislative Assembly Department, Madras	Deputy Secretary, Legislative Assembly Department, Madras.

Name of State	*Officer designated as Returning Officer*	*Officer appointed as Assistant Returning Officer*
(1)	(2)	(3)
9. Maharashtra	Shri S. R. Kharabe, Deputy Secretary, Maharashtra Legislature Secretariat.	Shri M. J. Tamane, Under Secretary, Maharashtra Legislature Secretariat.
10. Mysore	Secretary, Mysore Legislature	Deputy Secretary, Mysore Legislature.
11. Orissa	Shri Nilakantha Rath, Secretary, Orissa Legislative Assembly	Shri Jaipal Jee, Assistant Secretary, Orissa Legislative Assembly.
12. Punjab	Secretary, Punjab Vidhan Sabha.	Deputy Secretary, Punjab Vidhan Sabha.
13. Rajasthan	Secretary, Rajasthan Legislative Assembly	Deputy Secretary, Rajasthan Legislative Assembly.
14. Uttar Pradesh	Secretary, Uttar Pradesh Legislature	Secretary, Uttar Pradesh Legislative Assembly.
15. West Bengal	Secretary, West Bengal Legislative Assembly	Shri Shyamapala Banerjee, Deputy Secretary, West Bengal Legislative Assembly.
16. Delhi	Shri R. K. Baweja, Secretary (Law & Judicial) Delhi Administration.	Shri Des Raj, Under Secretary (Medical) Delhi Administration.
17. Himachal Pradesh	Judicial Secretary, Himachal Pradesh Administration.	Under Secretary, (Judicial), Himachal Pradesh Administration.

By order,

(Sd.)

(PRAKASH NARAIN),

Secretary to the Eelection Commission.

ELECTION COMMISSION, INDIA

New Delhi, Dated the 4th March, 1964.

NOTIFICATION

No. 318/64(3).—In exercise of the powers conferred by section 56 of the Representation of the People Act, 1951, the Election Commission hereby fixes the hours specified in column (2) of the Table below as the hours during which the poll shall, if necessary, be taken at the biennial elections to the Council of States in the corresponding State and Union Territory specified in column (1) of the Table to be held in pursuance of the President's notification published in the Gazette of India on the 4th March, 1964.

TABLE

Name of the State/Union Territory (1)	*Hours of poll* (2)
Andhra Pradesh	10 a.m. to 4 p.m.
Assam	10 a.m. to 3 p.m.
Bihar	11 a.m. to 4 p.m.
Gujarat	2 p.m. to 5 p.m.
Jammu & Kashmir	11 a.m. to 3 p.m.
Kerala	10 a.m. to 4 p.m.
Madhya Pradesh	10 a.m. to 4 p.m.
Madras	10 a.m. to 3 p.m.
Maharashtra	10 a.m. to 1 p.m.
Mysore	1 p.m. to 6 p.m.
Orissa	10 a.m. to 2 p.m.
Punjab	10 a.m. to 3 p.m.
Rajasthan	10 a.m. to 4 p.m.
Uttar Pradesh	10.30 a.m. to 3.30 p.m.
West Bengal	10 a.m. to 4 p.m.
Delhi	10.30 a.m. to 1.30 p.m.
Himachal Pradesh	10.30 a.m. to 1.30 p.m.

By order,
(Sd.)
(PRAKASH NARAIN),
Secretary to the Election Commission.

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KERALA GAZETTE

EXTRAORDINARY

PUBLISHED BY AUTHORITY

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GOVERNMENT OF KERALA

LAW DEPARTMENT

NOTIFICATION

No. 1281 H4/64/Law.

Dated, Trivandrum, 4th March 1964/ 14th Phalguna, 1885 (Saka).

The following Act of the Kerala State Legislature is hereby published for general information. The Bill as passed by the Legislative Assembly received the assent of the President on the 3rd day of March, 1964.

By order of the Governor,
P. Sankaran Elayath,
Law Secretary.

PRINTED AND PUBLISHED BY THE S.G.P. AT THE GOVERNMENT PRESS, TRIVANDRUM, 1964.

ACT 9 OF 1964

THE LUXURY TAX ON TOBACCO (VALIDATION) ACT, 1964

An Act to provide for the levy of a luxury tax on tobacco for the period beginning with the 17th day of August, 1950 and ending on the 31st day of December, 1957, and the validation of the levy and collection of fees for licences for the vend and stocking of tobacco for the aforesaid period.

Preamble.—WHEREAS it is expedient to provide for the levy of a luxury tax on tobacco for the period beginning with the 17th day of August, 1950 and ending on the 31st day of December, 1957, and the validation of the levy and collection of fees for licences for the vend and stocking of tobacco for the aforesaid period;

BE it enacted in the Fifteenth Year of the Republic of India as follows:—

1. *Short title and extent.*—(1) This Act may be called the Luxury Tax on Tobacco (Validation) Act, 1964.

(2) It extends to the whole of the State of Kerala excluding the Malabar district referred to in sub-section (2) of section 5 of the States Reorganisation Act, 1956.

2. *Definitions.*—In this Act, unless the context otherwise requires,—

(i) "prescribed" means prescribed by rules made by the Government under this Act;

(ii) "tobacco" includes leaf of the tobacco plant, snuff, cigars, cigarettes, beedies, beedi tobacco, tobacco powder and other preparations or admixtures of tobacco.

3. *Charge of luxury tax.*—For the period beginning with the 17th day of August, 1950 and ending on the 31st day of December, 1957, every person vending or stocking tobacco within any area to which

this Act extends shall be liable and shall be deemed always to have been liable to pay a luxury tax on such tobacco in the form of a fee for licence for the vend and stocking of the tobacco, at such rates as may be prescribed, not exceeding the rates specified in the Schedule.

4. *Power to make rules.*—(1) The Government may, by notification in the Gazette, make rules to carry out the purposes of this Act.

(2) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for—

(i) the prohibition of the vending of tobacco except under a licence;

(ii) the issue of licences for the vend and stocking of tobacco and the procedure therefor;

(iii) the classification of licences and the rate at which tax in the form of a fee for licence may be levied for each class of licences;

(iv) appeals from orders under the rules.

(3) The rules and notifications specified below purported to have been issued under the Tobacco Act of 1087 (Travancore Act I of 1087) or the Cochin Tobacco Act, VII of 1084, as the case may be, in so far as they relate or purport to relate to the levy and collection of fees for licences for the vend and stocking of tobacco, shall be deemed to be rules issued under this section and shall be deemed to have been in force at all material times:—

(i) the Travancore Tobacco Rules dated 5th July, 1913, as amended by Notification No. E2-5937|49|RD dated 3rd August, 1950, published at pages 1 to 3 of the Gazette Extraordinary dated 3rd August, 1950;

(ii) the rules issued under Notification No. E2-5937|49|RD dated 3rd August, 1950, and published at pages 3 to 5 of the Gazette Extraordinary dated 3rd August, 1950;

(iii) the rules issued under Notification No. E2-5937|49|RD dated 25th January, 1951, and published at pages 1 to 10 of the Gazette Extraordinary

dated 25th January, 1951, as amended from time to time;

(iv) the rules issued under Notification No. E2-5937|49|RD dated 25th January, 1951, and published at pages 11 to 20 of the Gazette Extraordinary dated 25th January, 1951, as amended from time to time;

(v) the Notification No. E2-5937|49|RD dated 23rd May, 1951, published at page 1210 of Part I of the Gazette dated 29th May, 1951; and

(vi) the Notification No. E2-5937|49|RD dated 23rd May, 1951, published at page 1211 of Part I of the Gazette dated 29th May, 1951.

5. *Validation.*—Notwithstanding any judgment, decree or order of any court, all fees for licences for the vend or stocking of tobacco levied or collected or purported to have been levied or collected under any of the rules or notifications specified in sub-section (3) of section 4 for the period beginning with the 17th day of August, 1950 and ending on the 31st day of December, 1957, shall be deemed to have been validly levied or collected in accordance with law as if this Act were in force on and from the 17th day of August, 1950 and the fees for licences were a luxury tax on tobacco levied under the provisions of this Act, and accordingly,—

(a) no suit or other proceeding shall be maintained or continued in any court for the refund of any fees paid or purported to have been paid under any of the said rules or notifications; and

(b) no court shall enforce a decree or order directing the refund of any fees paid or purported to have been paid under any of the said rules or notifications.

6. *Recovery of licence fees refunded.*—Where any amount paid or purported to have been paid as a fee for licence under any of the rules or notifications specified in sub-section (3) of section 4 has been refunded after the 24th day of January, 1962, and such amount would not have been liable to be refunded if this Act had been in force on the date of the refund, the person to whom the refund was made shall pay

the amount so refunded to the credit of the Government in any Government treasury on or before the 16th day of April, 1964, and, where such amount is not so paid, the amount may be recovered from him as an arrear of land revenue under the Revenue Recovery Act for the time being in force.

7. *Repeal.*—The Luxury Tax on Tobacco (Validation) Ordinance, 1963. (Ordinance No. 1 of 1963), is hereby repealed.

THE SCHEDULE

(*See* section 3)

Item No.	*Description*	*Rate of tax*
(1)	Jaffna tobacco	Rs. 1500 for the first 100 candies or fraction thereof and Rs. 1000 for every additional 100 candies or fraction thereof per annum or part thereof.
(2)	Tobacco produced in India (Unmanufactured)	Rs. 1000 for the first 100 candies or fraction thereof and Rs. 750 for every additional 100 candies or fraction thereof per annum or part thereof.
(3)	Beedi or/and beedi tobacco	Rs. 1000 for the first 25 candies or fraction thereof and Rs. 750 for every additional 25 candies or fraction thereof per annum or part thereof.
(4)	Tobacco preparations of all kinds	Rs. 1000, provided the value of the preparations does not exceed Rs.20,000, and for every additional quantity of the value of Rs. 20,000 or part thereof, Rs. 750 per annum or part thereof.

REGISTERED No. K. 107.

KERALA GAZETTE

EXTRAORDINARY

PUBLISHED BY AUTHORITY

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GOVERNMENT OF INDIA

MINISTRY OF LAW

Department of Legal Affairs

NOTIFICATION

New Delhi, the 4*th March*, 1964 / *Phalguna* 14, 1885 (*Saka*).

S. O. In pursuance of section 12 of the Representation of the People Act, 1951 (43 of 1951), the President is pleased to call upon the elected members of the Legislative Assembly of each State, or, as the case may be, the members of the electoral college, of each Union territory, specified in column 1 of the table below to elect, n accordance with the provisions of the said Act and the rules and orders made thereunder, the number of members specified against that State or Union territory in column 2 of

the said table for filling the seats of members of the Council of States retiring on the 2nd April, 1964, on the expiration of their term of office:—

TABLE

	Name of State/Union Territory	*Number of members to be elected*
	(1)	(2)
1	Andhra Pradesh	6
2	Assam	2
3	Bihar	8
4	Gujarat	4
5	Jammu and Kashmir	2
6	Kerala	3
7	Madhya Pradesh	6
8	Madras	6
9	Maharashtra	6
10	Mysore	4
11	Orissa	3
12	Punjab	4
13	Rajasthan	3
14	Uttar Pradesh	11
15	West Bengal	5
16	Delhi	1
17	Himachal Pradesh	1

[F. 5(3)/64-Elec.]

S. P. SEN-VARMA,
Special Secretary.

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Legislature Secretariat

NOTIFICATION

No. 1772|LA4|63. *Dated, Trivandrum, 4th March, 1964.*

"Report of the Select Committee on the Agricultural Income-tax (Amendment) Bill, 1963 and the Bill as reported by the Committee".

Legislature Secretariat,
Trivandrum.

D. TIRUMALAI,
Secretary,
Legislative Assembly.

PRINTED AND PUBLISHED BY THE S.G.P. AT THE GOVERNMENT PRESS, TRIVANDRUM, 1964.

THE AGRICULTURAL INCOME-TAX (AMENDMENT) BILL, 1963

REPORT OF THE SELECT COMMITTEE

The Agricultural Income-tax (Amendment) Bill, 1963 which was published in the Gazette Extraordinary dated the 24th March 1963 was introduced in the Legislative Assembly on the 30th March 1963 and was referred to a Select Committee on the 16th September, 1963. The Report of the Select Committee was presented on the 21st October 1963.

2. On a motion by the Chief Minister, the Bill was recommitted to the same Select Committee on the 24th February, 1964.

3. The Select Committee met on the 2nd March, 1964. The changes proposed by the Committee and the reasons therefor are set out in the following paragraphs:—

4. *Clause 1.*—The Committee consider that the amendment to the definition of "Hindu undivided family" proposed in Clause 2(2) may be given effect to from 1-4-1958. Clause (kk) of section 2 inserted by the Travancore-Cochin Agricultural Income-tax (Amendment) Act, 1957, gave rise to the interpretation that Nambudiris in the Malabar area would be governed by sub-section (4) of Section 3 of the principal Act, while Nambudiris in the Travancore-Cochin area will be governed by sub-section (3) of that Section. In order to avoid this anomaly, the Committee consider that the amendment may be given retrospective effect. Other amendments which are consequential to the amendment to the above definition have also to be given retrospective effect from the same date. Clause 1(2) has been amended accordingly.

5. *Clause 9.*—Section 29 of the principal Act relating to assessment of Hindu undivided families now applies only to families which were being assessed jointly. There is no specific provision in the case

of a joint family which is to be assessed for the first time and which has become divided during the course of the assessment year. The Committee consider that Section 29 should be amended to take in such cases also. Clause 9 has been suitably modified for this purpose.

6. The other changes made by the Committee are either verbal or consequential.

R. SANKAR,
Chairman of the Select Committee.

THE AGRICULTURAL INCOME TAX (AMENDMENT) BILL, 1963.

(As reported by the Select Committee)

[Words underlined indicate the amendments suggested by the Committee, omissions are indicated by asterisks.]

A

BILL

further to amend the Agricultural Income-tax Act, 1950.

Preamble.—WHEREAS it is expedient further to amend the Agricultural Income-tax Act, 1950, for the purposes hereinafter appearing;

BE it enacted in the Fifteenth Year of the Republic of India as follows:—

1. *Short title and commencement.*—(1) This Act may be called the Agricultural Income-tax (Amendment) Act, 1964.

(2) This section shall come into force at once; clause (1) of section 2 shall be deemed to have come into force on the 1st day of April, 1951, clauses (2) and (3) of section 2, section 3, sub-clauses (a) and (b) of clause (1) of section 5, section 8, section 9, clause (ii) of section 11, section 13, section 14, section 15, section 17 and sub-clause (b) of clause (1) and clause (2) of section 19 shall be deemed to have come into force on the 1st day of April, 1958; section 4, section 10, section 18 and sub-clause (a) of clause (1) of section 19 shall be deemed to have come into force on the 1st day of April, 1962; and the remaining provisions of this Act shall come into force on such date as the Government may, by notification in the Gazette, appoint.

2. *Amendment of section* 2.—In section 2 of the Agricultural Income-tax Act, 1950 (Act XXII of 1950), hereinafter referred to as the principal Act,—

(1) in clause (a),—

(a) in sub-clause (1), the following words shall be added at the end, namely:—

"and is either assessed to land revenue in the State or subject to a local rate assessed and collected by officers of the Government as such;";

(b) in sub-clause (2),—

(i) the words "in the State" shall be omitted;

(ii) for item (ii), the following item shall be substituted, namely:—

"(ii) the performance by a cultivator or receiver of rent-in-kind of any process ordinarily employed by a cultivator or receiver of rent-in-kind to render the produce raised or received by him fit to be taken to market, or";

(2) for clause (kk) the following clause shall be substituted, namely:—

"(kk) "Hindu undivided family" includes an undivided Marumakkathayam tarwad or thavazhi, an undivided Aliyasanthana family or branch, a family governed by the law applicable to Nambudiris and an undivided Mitakshara family;";

(3) in clause (m), for the words "an undivided Hindu Mitakshara family, an Aliyasanthana family or branch, a Marumakkathayam tarwad or a thavazhi possessing separate properties or a Nambudiri, Moothathu or other family to which the rule of impartibility applies", the words "a Hindu undivided family" shall be substituted;

(4) in clause (s), for the words, brackets, letters and figures "clauses (a), (c) and (d) of section 10", the words, brackets, letters and figures "clauses (a), (c) and (d) of sub-section (1) of section 10" sball be substituted.

3. *Amendment of section* 3.—In section 3 of the principal Act,—

(1) in sub-section (3), for the words "an undivided Aliyasanthana family or branch or Marumakkathayam tarwad including a Nambudiri family or a family like tbat of the Moothathu or any other class governed by the law applicable to Nambudiries consisting of more than five members", the words "a Hindu undivided family consisting of more than five members entitled to claim a share on partition" shall be substituted;

(2) sub-section (4) shall be omitted.

4. *Omission of section* 3A.—Section 3A of the principal Act sball be omitted.

5. *Amendment of section* 10.—Section 10 of the principal Act shall be renumbered as sub-section (1) of that section, and,—

(1) in sub-section (1) as so re-numbered,—

(a) in clause (a), for the words "a Hindu undivided family, or a Aliyasanthana family or branch or Marumakkathayam tarwad if he receives such sum as a member of the family or tarwad", the words "a Hindu undivided family if he receives such sum as a member of the family" shall be substituted;

(b) in sub-clause (ii) of clause (e), for the words "a Hindu undivided family or Aliyasanthana family or branch or Marumakkathayam tarwad, to effect an insurance on the life of any member of such family, or tarwad", the words "a Hindu undivided family, to effect an insurance on the life of any member of such family" shall be substituted;

(c) after clause (e), the following clause shall be inserted, namely:—

"(f) any sum paid by such person as donation to a trust, institution or fund to which this clause applies, during any period when it so applies:";

(2) after sub-section (1) as so re-numbered, the following sub-section shall be inserted, namely:—

(2) Clause (f) of sub-section (1) applies to any trust for charitable purposes or to an institution or fund established for charitable purposes, which has been notified by the Government in this behalf in the Gazette, and for such period, whether before or after the commencement of clause (2) of section 5 of the Agricultural Income-tax (Amendment) Act, 1964, as may be specified in the notification.".

6. *Substitution of new section for section* 16.—For section 16 of the principal Act, the following section shall be substituted, namely:—

"16. Appellate Tribunal:— (1) the Government shall appoint an Appellate Tribunal consisting of a Chairman and two other members to perform the functions assigned to the Appellate Tribunal by or under this Act. The Chairman shall be a person who is or has been a Judicial Officer not below the rank of a District Judge and the other two members shall possess such qualifications as may be prescribed.

(2) Any vacancy in the office of a member of the Appellate Tribunal shall be filled by the Government.

(3) (a) The functions of the Appellate Tribunal may be performed—

(i) by a Bench consisting of all the members of the Tribunal, or

(ii) by a Bench consisting of two members constituted by the Chairman, or

(iii) when the office of a member other than the Chairman is vacant, by a Bench consisting of the Chairman and the other member:

Provided that, if any case which comes up before a Bench (of which the Chairman is not a member) involves a question of law, the Bench may, in its discretion, reserve such case for decision by a Bench to be constituted under this clause of which the Chairman shall be a member.

(b) Where an appeal or application is heard by a Bench consisting of all the three members of the Tribunal and the members differ in opinion on any point, the point shall be decided in accordance with the opinion of the majority.

(c) Where an appeal or application is heard by a Bench consisting of two members and the members are divided in their opinion on any point, the point shall be referred for decision to a Bench consisting of all the members.

(4) The Appellate Tribunal shall, with the previous sanction of the Government, make regulations consistent with the provisions of this Act and the rules made thereunder, for regulating its procedure and the disposal of its business.

(5) The regulations made under sub-section (4) shall be Published in the Gazette."

* * * * *

7. *Amendment of section 18.*—In clause (b) of sub-section (5) of section 18 of the principal Act, for the expression "the Income-tax Officer", the expression "the Agricultural Income-tax Officer" shall be substituted.

8. *Amendment of section 21.*—In sub-section (1) of section 21 of the principal Act, for the words "other than a Hindu undivided family, Aliyasanthana family or branch, Marumakkathayam tarwad", the words "other than a Hindu undivided family" shall be substituted.

9. *Substitution of new section for section 29.*—For section 29 of the principal Act, the following section shall be substituted, namely:—

"29. *Assessment after partition of a Hindu undivided family.*—(1) Where at the time of making an assessment under section 18, it is claimed by or on behalf of any member of a family hitherto assessed as a Hindu undivided family or which is being assessed for the first time as a Hindu undivided family that a partition has taken place among the members or groups of members of such family, the Agricultural Income-tax Officer shall make such inquiry thereinto as he may think fit, and if he is satisfied that the joint family property has been partitioned among the various members or groups of members in definite portions he shall record an order to that effect:

Provided that no such order shall be recorded until notice of the inquiry has been served on all the adult members of the family entitled to the property as far as may be practicable or in such other manner as may be prescribed.

(2) Where such an order has been passed, the Agricultural Income-tax Officer shall make an assessment of the total agricultural income received by or on behalf of the family as such, as if no partition had taken place, and each member or group of members shall, in addition to any agricultural Income-tax for which he or it may be separately liable, and notwithstanding anything contained in clause (a) of sub-section (1) of section 10, be liable for a share of the tax on the incomes so assessed according to the portion of the family property allotted to him or it and the Agricultural Income-tax Officer shall make assessments accordingly on the various members and groups of members in accordance with the provisions of section 18:

Provided that all the members and groups of members whose family property has been partitioned shall be liable

jointly and severally for the tax on the total agricultural income received by or on behalf of the family as such up to the date of the partition.

(3) Where such an order has not been passed in respect of a family hitherto assessed as a Hindu undivided family or which is being assessed for the first time as a Hindu undivided family such family shall be deemed, for the purpose of this Act, to continue to be a Hindu undivided family."

10. *Amendment of section 31.*—In sub-section (1) of section 31 of the principal Act, the figure and letter "3A" shall be omitted.

11. *Amendment of section 35.*—Section 35 of the principal Act shall be renumbered as sub-section (1) of that section and—

(i) in sub-section (1) as so renumbered, after the proviso the following further proviso shall be inserted, namely:—

*   *   *   *

"Provided further that the Agricultural Income-tax Officer shall not issue a notice under this sub-section unless he has recorded his reasons for doing so.";

(ii) after sub-section (1) as so renumbered, the following sub-sections shall be inserted, namely:—

"(2) No order of assessment under section 18 or of assessment or reassessment under sub-section (1) of this section shall be made after the expiry of three years from the end of the year in which the agricultural income was first assessable:

Provided that where a notice under sub-section (1) has been issued within the time therein limited, the assessment or reassessment to be made in pursuance of such notice may be made before the expiry of one year from the date of the service of the notice even if at the time of the assessment or reassessment the three years aforesaid have already elapsed:

Provided further that nothing contained in this section limiting the time within which any action may be taken or any order, assessment or reassessment may be made shall apply to a reassessment made under section 19 or to an assessment or reassessment made in consequence of, or to give effect to, any finding or direction contained in, an order under section 31, section 32, section 34 or section 60.

(3) In computing the period of limitation for the purposes of this section, any period during which the assessment proceeding is stayed by an order or injunction of any court or other competent authority shall be excluded.".

12. *Omission of section 37.*—Section 37 of the principal Act shall be omitted.

13. *Amendment of section 42.*—In sub-section (1) of section 42 of the principal Act,—

(i) for the words "a Hindu undivided family or Aliyasanthana family or branch or Marumakkathayam tarwad", the words "a Hindu undivided family" shall be substituted;

(ii) the words "or tarwad" shall be omitted.

14. *Amendment of section 56.*—In section 56 of the principal Act, for the words "Hindu undivided family, undivided Aliyasanthana family or branch or Marumakkathayam tarwad", the words "Hindu undivided family" shall be substituted.

15. *Amendment of section 57.*—In section 57 of the principal Act, for the words "Hindu undivided family, undivided Aliyasanthana family or branch or Marumakkathayam tarwad", the words "Hindu undivided family" shall be substituted.

16. *Amendment of section 58.*—In section 58 of the principal Act, for the words, brackets, letters and figures "clauses (c), (d) and (e) of section 10", the words, brackets, letters and figures "clauses (c), (d) and (e) of sub-section (1) of section 10" shall be substituted.

17. *Amendment of section 64.*—In sub-section (2) of section 64 of the principal Act,—

(i) for the words "Hindu undivided family or Aliyasanthana family or branch or Marumakkatbayam tarwad", the words "or Hindu undivided family" shall be substituted;

(ii) for the words "or to the Manager or Karanavan or any adult member of the family or tarwad", the words "or to tbe Manager, Karanavan or Yejman, as the case may be or any adult member of the family" shall be substituted.

18. *Amendment of section 67.*—In sub-section (2) of section 67 of the principal Act, clause (cc) shall be omitted.

19. *Amendment of Schedule.*—In the Schedule to the principal Act,—

(1) in Part I,—

(a) after the heading "(Rates of Agricultural Income Tax)" and before the entries thereunder, the following shall be inserted, namely:—

"A. Where the total agricultural income does not exceed seven thousand rupees.

		Rate.
1.	Where the total agricultural income does not exceed Rs. 5,000	Rs. 75
2.	Where the total agricultural income exceeds Rs. 5,000 but does not exceed Rs. 6,000	Rs. 150
3.	Where the total agricultural income exceeds Rs. 6,000 but does not exceed Rs. 7,000	Rs. 250

B. Where the total agricultural income exceeds seven thousand rupees";

(b) in the paragraph after the first proviso, for the words "every Hindu undivided family or an Aliyasanthana family or branch or a Marumakkathayam tarwad including a Nambudiri family or a family like that of the Moothathu or any other class governed by the Law applicable to Nambudiries, which satisfies as at the end of the previous year the condition that it consists of at least five members", the following words shall be substituted, namely:—

"every Hindu undivided family which satisfies as at the end of the previous year the condition that it consists of at least five members entitled to claim a share on partition:";

(2) in Part II, in paragraph A, for the words "Hindu undivided family or an Aliyasanthana family or branch or undivided Marumakkathayam tarwad", the words "Hindu undivided family" shall be substituted.

Legislature Secretariat,
Trivandrum,
4th March 1964.

D. Tirumalai,
Secretary.